

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2007

Subject: Limited Liability Company Fees		CCR Title & Sections Affected: Title 18, Section 17942		Statutes Being Implemented: Rev. and Tax. Code Section 17942 (As revised by AB 198)	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Natasha Page, (916) 845-6729 Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 01/09	To OAL: 05/09
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Pending Board approval to hold interested parties meeting.</p>					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Reportable Transactions		CCR Title & Sections Affected: Title 18, Section 18407		Statutes Being Implemented: Rev. and Tax. Code Section 18407	
Responsible Agency Unit: Legal Department		Contact Person & Phone Number: Michael Cornez, (916) 845-5305		Projected Dates:	
				Notice: 06/08	Hearing: 09/08
				Adoption: 01/09	To OAL: 04/09
Report on the status of all uncompleted rulemaking described on previous calendars:					
Pending Board approval to hold interested parties meeting.					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Adjustments Based on Federal Action		CCR Title & Sections Affected: Title 18, Section 18622		Statutes Being Implemented: Rev. and Tax. Code Section 18622	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Diane Ewing, (916) 845-6836	Projected Dates:			
		Notice: 05/08	Hearing: 08/08	Adoption: 11/08	To OAL: 01/09
Report on the status of all uncompleted rulemaking described on previous calendars:					
Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Withholding at Source Requirements and Credit for Tax Withheld		CCR Title & Sections Affected: Title 18, Sections 18662-0 through 18662-8 and 18662-11 through 18662-14, 19002	Statutes Being Implemented: Rev. and Tax. Code Sections 18662 and 19002						
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 16.6%; padding: 2px;"> Notice: 01/08 </td> <td style="width: 16.6%; padding: 2px;"> Hearing: 03/08 </td> <td style="width: 16.6%; padding: 2px;"> Adoption: 06/08 </td> <td style="width: 16.6%; padding: 2px;"> To OAL: 08/08 </td> </tr> </table>				Notice: 01/08	Hearing: 03/08	Adoption: 06/08	To OAL: 08/08
Notice: 01/08	Hearing: 03/08	Adoption: 06/08	To OAL: 08/08						
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meeting held. Waiting for Board direction to proceed further.									

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Failure to File a Return and Failure to Pay Tax		CCR Title & Sections Affected: Title 18, Sections 19131 and 19132		Statutes Being Implemented: Rev. and Tax. Code Sections 19131 and 19132	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Craig Scott, (916) 845-6510	Projected Dates:			
		Notice: 05/08	Hearing: 08/08	Adoption: 11/08	To OAL: 01/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Refund Claims		CCR Title & Sections Affected: Title 18, Section 19322		Statutes Being Implemented: Rev. and Tax. Code Section 19322	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Craig Scott, (916) 845-6510	Projected Dates:			
		Notice: 05/08	Hearing: 08/08	Adoption: 11/08	To OAL: 01/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Specialized Tax Service Fees		CCR Title & Sections Affected: Title 18, Section 19591		Statutes Being Implemented: Rev. and Tax. Code Section 19591	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/08	Hearing: 08/08	Adoption: 11/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Dividend-Received Deductions Regarding Insurance Companies		CCR Title & Sections Affected: Title 18, Sections 24410, 24425, 24465 and 24900		Statutes Being Implemented: Rev. and Tax. Code Sections 24410, 24425, 24465 and 24900 (As revised by AB 263)	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508 David Gemmingen, (916) 845-3480	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 12/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="border: 1px solid black; height: 150px; margin-top: 10px; padding: 10px;"> Pending Board approval to hold interested parties meeting. </div>					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Ordering of Dividend Payments and Intercompany Transactions		CCR Title & Sections Affected: Title 18, Sections 24411 and 25106.5-1		Statutes Being Implemented: Rev. and Tax. Code Sections 24411 and 25106.5	
Responsible Agency Unit: Legal Department		Contact Person & Phone Number: Craig Swieso, (916) 845-5244		Projected Dates:	
				Notice: 03/08	Hearing: 05/08
				Adoption: 08/08	To OAL: 10/08
Report on the status of all uncompleted rulemaking described on previous calendars:					
Interested parties meeting held. Waiting for Board direction before proceeding further.					

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

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**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Water's-Edge Election		CCR Title & Sections Affected: Title 18, Sections 25111 and 25113		Statutes Being Implemented: Rev. and Tax. Code Sections 25111 and 25113	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Karen Smith, (916) 845-3347 Craig Swieso, (916) 845-5244	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 01/09	To OAL: 04/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2007

Subject: Presumptions Arising from Federal Audits		CCR Title & Sections Affected: Title 18, Section 25114		Statutes Being Implemented: Rev. and Tax. Code Section 25114	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Craig Swieso, (916) 845-5244 Karen Smith, (916) 845-3347	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 12/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Apportionment of Business Income		CCR Title & Sections Affected: Title 18, Section 25128		Statutes Being Implemented: Rev. and Tax. Code Section 25128	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Marguerite Mosnier, (916) 845-6984	Projected Dates:			
		Notice: 04/08	Hearing: 07/08	Adoption: 11/08	To OAL: 02/09
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff will hold an interested parties meeting in January 2008.</p>					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Sales Factor (Federal and State Excise Taxes)		CCR Title & Sections Affected: Title 18, Section 25134(a)(1)(A)		Statutes Being Implemented: Rev. and Tax. Code Section 25134	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/08	Hearing: 07/08	Adoption: 10/08	To OAL: 01/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Sales Factor. Sales Other Than Sales of Tangible Personal Property in This State		CCR Title & Sections Affected: Title 18, Section 25136		Statutes Being Implemented: Rev. and Tax. Code Section 25136	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Melissa Wulff, (916) 845-7831	Projected Dates:			
		Notice: 03/08	Hearing: 06/08	Adoption: 10/08	To OAL: 12/08
Report on the status of all uncompleted rulemaking described on previous calendars: Staff will hold an interested parties meeting in the spring of 2008.					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Special Rules – Sales Factor		CCR Title & Sections Affected: Title 18, Section 25137(c)(1)(D)		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 06/07	Hearing: 08/07	Adoption: 11/07	To OAL: 01/08
Report on the status of all uncompleted rulemaking described on previous calendars:					
Pending approval of final regulation.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Apportionment and Allocation of Partnership Income		CCR Title & Sections Affected: Title 18, Section 25137-1		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Marguerite Mosnier, (916) 845-6984 Norm Scott, (916) 845-7632	Projected Dates:			
		Notice: 05/08	Hearing: 07/08	Adoption: 10/08	To OAL: 12/08
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Motion Picture and Television Film Producers and Television Networks – Apportionment of Income		CCR Title & Sections Affected: Title 18, Section 25137-8		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carole Rouin, (916) 845-5315	Projected Dates:			
		Notice: 04/08	Hearing: 06/08	Adoption: 10/08	To OAL: 12/08
Report on the status of all uncompleted rulemaking described on previous calendars: Staff will hold an interested parties meeting in January 2008.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Combination of General (Non-Financial) and Financial Corporations		CCR Title & Sections Affected: Title 18, Section 25137-10		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Sarah La Spina, (916) 845-3916 Norm Scott, (916) 845-7632	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 12/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

**FRANCHISE TAX BOARD
2008 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject: Allocation and Apportionment of Income of Trucking Companies		CCR Title & Sections Affected: Title 18, Section 25137-11		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Laurie McElhatton, (916) 845-6916	Projected Dates:			
		Notice: 06/08	Hearing: 09/08	Adoption: 12/08	To OAL: 02/09
Report on the status of all uncompleted rulemaking described on previous calendars: Pending Board approval to hold interested parties meeting.					

FRANCHISE TAX BOARD 2008 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2007

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Print Media		Title 18, Section 25137-12		Rev. and Tax. Code Section 25137	
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:	
Legal Department		Carole Rouin, (916) 845-5315 Marguerite Mosnier, (916) 845-6984		Notice: 04/08	Hearing: 06/08
				Adoption: 10/08	To OAL: 01/09
Report on the status of all uncompleted rulemaking described on previous calendars:					
Staff will hold an interested parties meeting in January 2008.					